



# IRS Tax Center

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The following are resources to assist other Web sites in establishing a tax center on their site. Pick and choose from the short descriptions and links to various areas on our Web site and incorporate these links and descriptions on your site.

## **Income Verification Express Service (IVES) - Real Estate and Mortgage Brokers**

This page provides you information on the new Income Verification Express Service (IVES) including enrollment and use of the system.

<http://www.irs.gov/individuals/article/0,,id=161649,00.html>

## **Disaster Information:**

Special tax relief and assistance is available to taxpayers in the Presidentially-declared Disaster Areas.

## **Help for Hurricane Victims:**

<http://www.irs.gov/newsroom/article/0,,id=147085,00.html>

<http://www.irs.gov/newsroom/article/0,,id=108362,00.html>

## **IRS Announces Revamped Transcript Delivery System**

In 2006, the Internal Revenue Service began the Income Verification Express Service (IVES) program, offering electronic delivery of IRS transcripts and records available upon submission of IRS [Form 4506-T](#), *Request for Transcript of Tax Return*. This has played an important part in verifying income for mortgages and loans.

IVES provides two-business day processing and delivery of return transcripts. The new service replaces the existing process that required manual pick-up and delivery of transcripts from the IRS Return and Income Verification Services (RAIVS) units located across the country.

The new service automates the delivery portion of the process, saving a great deal of time in getting it into the hands of loan officers. While the process of submitting the request is the same, requestors can now log on to IRS.gov to retrieve their requested transcripts from a secure mailbox located on the e-Services electronic platform.

Customers will still need to fax the signed [Form 4506-T](#), *Request for Transcript of Tax Return*, to the one of the three designated RAIVS units.

<http://www.irs.gov/pub/irs-pdf/f4506t.pdf>

For more information on IVES, visit:

<http://www.irs.gov/individuals/article/0,,id=161649,00.html>



## Abusive Tax Schemes

### **Tax Scams - How to Recognize and Avoid Them**

To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. Participating in illegal schemes to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. Education is the best way to avoid the pitfalls of these "too good to be true" tax scams.

<http://www.irs.gov/businesses/small/article/0,,id=106788,00.html>

### **Reporting Tax Fraud**

If you suspect or know of an individual or company that is not complying with the tax laws, you may report this activity by completing [Form 3949-A](#). This article provides additional guidance on submitting the report.

<http://www.irs.gov/compliance/enforcement/article/0,,id=106778,00.html>

## Overview

### **Starting, Operating or Closing a Business**

Whether you are a budding entrepreneur, or an established business owner, you will find everything you need to start and manage your business venture.

<http://www.irs.gov/businesses/small/article/0,,id=110417,00.html>

### **Business Taxes**

The form of business you operate determines what taxes you must pay and how you pay them.

<http://www.irs.gov/businesses/small/article/0,,id=98966,00.html>

## Getting Started

### **Tax Information for Businesses**

If you run a small business or are self-employed, the IRS web site offers a wide variety of information to help you.

<http://www.irs.gov/businesses/small/index.html>

### **Checklist for Starting a Business**

This checklist provides the basic steps you should follow to start a business.

<http://www.irs.gov/businesses/small/article/0,,id=98810,00.html>

### **Business Structures**

When beginning a business, you must decide what structure to use. Legal and tax considerations enter into this decision.



# IRS Tax Center

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<http://www.irs.gov/businesses/small/article/0,,id=98359,00.html>

## **Employer ID Numbers (EINs)**

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN.

<http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>

## **Online Application - Form SS-4, Employer Identification Number (EIN)**

Apply online for the Employer Identification Number (EIN), also known as a Federal Tax Identification Number.

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

## **IRS Forms and Publications**

### **Forms and Publications**

Need an IRS form or publication?

<http://www.irs.gov/formspubs/index.html>

## **Electronic Filing**

### **e-file for Business and Self-Employed Taxpayers**

The IRS offers several electronic filing options designed specifically for the business filer. There are several ways you may choose to participate in the IRS *e-file* for Business programs.

<http://www.irs.gov/efile/article/0,,id=118520,00.html>

### **Electronic Federal Tax Payments (EFTPS)**

Businesses and individuals can use the Electronic Federal Tax Payment System to pay all their federal taxes electronically, 24 hours a day, 7 days a week, via the phone, personal computer (PC) software or the Internet. Visit the EFTPS web site for all the latest information! Or visit the Department of Treasury's Financial Management Services web page on EFTPS.

<http://www.eftps.gov/>

### **QuickAlerts "More" e-file Benefits for EROs**

Get on board and be one of the thousands of tax professionals that currently receive information on "up-to-the-minute" *e-file* events.

<http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.html>



# IRS Tax Center

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## Employees

### **Businesses with Employees**

Information about hiring, recordkeeping, and other topics for business owners with employees.

<http://www.irs.gov/businesses/small/article/0,,id=98862,00.html>

### **Independent Contractors vs. Employees**

Before you can determine how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services.

<http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>

### **Employment Taxes for Small Business**

If you have employees, you are responsible for Federal Income Tax Withholding, Social Security and Medicare taxes and Federal Unemployment Tax Act (FUTA).

<http://www.irs.gov/businesses/small/content/0,,id=98942,00.html>

### **IRS Withholding Calculator**

This easy-to-use calculator can help you figure your employees' Federal Income Tax Withholding so you can withhold the correct amount from their pay.

<http://www.irs.gov/individuals/article/0,,id=96196,00.html>

### **Retirement Plans for Small Businesses**

Are you looking for information on employee retirement plans in order to provide better service to all your employees?

<http://www.irs.gov/retirement/content/0,,id=97203,00.html>

## Talk With the IRS

### **Contact My Local Office**

IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day.

<http://www.irs.gov/localcontacts/index.html>

### **Taxpayer Advocate Service**

The Taxpayer Advocate is an independent organization within the IRS. They help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

<http://www.irs.gov/advocate/index.html>



# IRS Tax Center

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## Learning Center

### On-Line Classroom

View a streaming video of an IRS Small Business Workshop, take an IRS course or complete an online self-directed version of a workshop taught live around the country.

<http://www.irs.gov/businesses/small/article/0,,id=97726,00.html>

### Small Business Tax Workshops

Throughout the country various non-profit and government organizations offer small business workshops.

<http://www.irs.gov/businesses/small/article/0,,id=99202,00.html>

## Resources

### Small Business Resources

This section offers links to a broad range of resources across federal and state agencies.

<http://www.irs.gov/businesses/small/content/0,,id=98864,00.html>

### Small Business Products Online Ordering

Looking for a tool to help you meet your tax requirements? Choose from our free products, developed especially for the Small Business/Self-Employed person, and obtain updated information on existing products.

<http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>

### Join the SB/SE Mailing List

The Small Business/Self-Employed Division has a free electronic mail service designed to provide tax information for small business owners. Sign-up for the Small Business/Self-Employed mailing list and you will receive information about important upcoming tax dates, what's new on the IRS Web site, recently added tax forms and publications, IRS News Releases and special IRS announcements.

<http://www.irs.gov/businesses/small/content/0,,id=154826,00.html>

*[Note for partners: the URL for the mailing list is subject to change without notice, and should be reviewed monthly for viability.]*

## Resources for Specific Communities



# IRS Tax Center

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## **Industries/Professions**

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

<http://www.irs.gov/businesses/small/industries/index.html>

## **Tax Information for International Businesses**

This section provides information on international taxes.

<http://www.irs.gov/businesses/international/index.html>

## **Tax Information for Tax Professionals**

This section provides information for tax practitioners and other tax professionals.

<http://www.irs.gov/taxpros/index.html>

## **IRS Logo**

### **IRS Web Link Usage Guidelines**

Version 1.0, 08/25/2004

**Introduction:** This information sheet and accompanying digital files for the IRS Web Link are available to IRS partners for placement on their web sites, to insure a consistent link identifier to the official IRS web site (<http://www.irs.gov>).

**Usage:** The IRS Web Link should be used only on the partner's site and not on any print materials whatsoever. If the partner chooses to use one of the three graphic versions provided, the URL encoded must correctly link to the official IRS web site (<http://www.irs.gov>). Whether the html code used takes the user to the IRS site within the same browser window or launches a new browser window is strictly a choice of the site owner. The site owner isn't required to use the three graphic versions of the IRS Web Link, and can simply use the official IRS web site URL as a text-only reference.

**Clear Space:** A mandatory clear space must surround placement of the IRS Web link at all times, as specified per each of the three sizes provided.

**Orientation & Association:** The IRS Web Link must be used only according to specifications in this information sheet. It should never be rotated, stretched, distorted, reduced, enlarged nor edited in any way. When used on a web page with any other logos, the mandatory clear space per each of the three sizes must be doubled.

**Color:** The color version is hexadecimal web-safe color 0066CC only, provided as a set of ".gif" graphic files. A set of black .gif files and white .gif files are also



# IRS Tax Center

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provided. See notes accompanying each set for correct background color relationships allowed, but preferably the blue or black versions should be use on a white background, and the white .gif's should be used on blue, black or gray (40-100%).

## IRS Logo Artwork

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### Blue, 0066CC only



**Inline, Blue**  
Clear space on all sides is 10 pixels.



**Small, Blue**  
Clear space on all sides is 10 pixels.



**Medium, Blue**  
Clear space on all sides is 15 pixels.



**Large, Blue**  
Clear space on all sides is 20 pixels.

Primarily use on white or very light color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-0% value.

### Black



**Inline, Black**  
Clear space on all sides is 10 pixels.



**Small, Black**  
Clear space on all sides is 10 pixels.



**Medium, Black**  
Clear space on all sides is 15 pixels.



**Large, Black**  
Clear space on all sides is 20 pixels.

Primarily use on white or very light color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-0% value.

### White on Dark Background

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Four white .gifs are also provided in the accompanying .zip file in the same sizes as the blue and black samples above.

Primarily use on black, 0066CC-blue, or very dark color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-100% value.



# IRS Tax Center

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## IRS Logo .gif Files

The following embedded .zip file contains the .gif files of all the logos mentioned



above: IRS\_Logos\_FINALS\_08252004.zip